

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Benton Community School Corp (395)**

<b>Benton Community School Corp (395)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$6,688,247	\$5,759,652	\$5,798,384	\$5,921,528	-3%	2%
Noncertified Salaries (120)	\$932,161	\$924,682	\$1,018,355	\$1,076,547	4%	6%
Group Health Insurance (222)	\$814,067	\$793,554	\$876,564	\$779,593	-1%	-11%
Social Security-Certified Employee Retirement (212)	\$503,035	\$430,855	\$435,211	\$446,918	-3%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$295,138	\$315,153	\$330,309	\$339,077	4%	3%
Severance/Early Retirement Pay (213)	\$462,423	\$523,669	\$218,298	\$207,556	-18%	-5%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$127,743	\$142,837	\$175,270	\$161,884	6%	-8%
Operational Supplies (611)	\$102,067	\$106,736	\$164,763	\$160,357	12%	-3%
Textbooks (630)	\$0	\$225	\$115,531	\$144,390	N/A	25%
Pre-2008 object code - temporary salaries (header) (130)	\$208,365	\$181,078	\$160,035	\$130,670	-11%	-18%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$121,171	\$89,685	\$83,552	\$85,426	-8%	2%
Social Security-Noncertified Employee Retirement (211)	\$71,177	\$71,089	\$75,662	\$79,462	3%	5%
Public Employees Retirement Fund (214)	\$75,192	\$67,897	\$69,145	\$68,439	-2%	-1%
Workers Compensation Insurance (225)	\$38,729	\$58,140	\$19,440	\$58,085	11%	199%
Computer Hardware (741)	\$0	\$0	\$1,395	\$57,525	N/A	> 500%
Equipment (730)	\$36,121	\$42,417	\$18,739	\$20,538	-13%	10%
Other General Supplies (615, 660 to 689)	\$14,157	\$13,506	\$18,980	\$16,482	4%	-13%
Group Life Insurance (221)	\$15,782	\$12,348	\$12,401	\$15,098	-1%	22%
Travel (580)	\$20,498	\$21,833	\$17,124	\$12,933	-11%	-24%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$100	\$5,512	N/A	> 500%
Miscellaneous Objects (876 to 899)	\$15,006	\$0	\$16,730	\$4,944	-24%	-70%
Library Books (640)	\$7,428	\$12,363	\$3,608	\$4,766	-11%	32%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$980	\$7,890	\$20,729	\$3,537	38%	-83%
Periodicals (650)	\$2,219	\$3,507	\$1,671	\$2,681	5%	60%
Other Purchased Professional and Technical Services (319)	\$11,011	\$21,894	\$4,278	\$2,142	-34%	-50%
Technology Related Professional Development (748)	\$11,958	\$3,537	\$4,355	\$1,035	-46%	-76%
Purchased Property Services; Repairs and Maintenance Services (430)	\$500	\$500	\$421	\$500	0%	19%
Dues and Fees (810)	\$0	\$100	\$0	\$100	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$1,138	\$0	\$1,600	\$19	-64%	-99%
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$68,111	\$0	N/A	-100%
<b>Student Academic Achievement Total</b>	<b>\$10,576,311</b>	<b>\$9,605,147</b>	<b>\$9,730,762</b>	<b>\$9,807,744</b>	<b>-2%</b>	<b>1%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$879,651	\$906,024	\$917,907	\$873,607	0%	-5%
Noncertified Salaries (120)	\$318,485	\$309,724	\$297,788	\$293,210	-2%	-2%

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<b>Benton Community School Corp (395)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Group Health Insurance (222)	\$182,736	\$198,976	\$228,545	\$199,484	2%	-13%
Teacher Retirement Fund, After 7-1-95 (216)	\$66,000	\$67,588	\$68,709	\$70,430	2%	3%
Social Security-Certified Employee Retirement (212)	\$65,064	\$67,094	\$68,176	\$65,023	0%	-5%
Public Employees Retirement Fund (214)	\$40,330	\$36,409	\$36,670	\$38,162	-1%	4%
Operational Supplies (611)	\$17,045	\$17,843	\$34,030	\$35,616	20%	5%
Severance/Early Retirement Pay (213)	\$70,614	\$23,712	\$25,896	\$26,058	-22%	1%
Social Security-Noncertified Employee Retirement (211)	\$22,324	\$21,668	\$21,573	\$20,636	-2%	-4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,571	\$7,869	\$8,086	\$6,175	-5%	-24%
Travel (580)	\$5,482	\$6,750	\$7,758	\$5,412	0%	-30%
Workers Compensation Insurance (225)	\$3,650	\$5,193	\$1,731	\$4,958	8%	186%
Postage and Postage Machine Rental (532)	\$4,208	\$7,189	\$4,323	\$4,456	1%	3%
Group Life Insurance (221)	\$1,902	\$2,220	\$1,945	\$2,009	1%	3%
Other Purchased Professional and Technical Services (319)	\$3,762	\$4,252	\$3,696	\$1,590	-19%	-57%
Equipment (730)	\$723	\$626	\$1,508	\$538	-7%	-64%
Other Communication Services (533 to 539)	\$54	\$0	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$1,689,600</b>	<b>\$1,683,135</b>	<b>\$1,728,339</b>	<b>\$1,647,364</b>	<b>-1%</b>	<b>-5%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,993,183	\$1,916,665	\$1,909,949	\$1,916,206	-1%	0%
Group Health Insurance (222)	\$467,391	\$463,875	\$357,618	\$666,898	9%	86%
Operational Supplies (611)	\$579,973	\$655,819	\$807,913	\$663,855	3%	-18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$313,719	\$281,926	\$528,728	\$475,461	11%	-10%
Gasoline and Lubricants (613)	\$263,747	\$292,667	\$300,672	\$284,503	2%	-5%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$162,768	\$254,071	\$85,701	\$256,289	12%	199%
Public Employees Retirement Fund (214)	\$216,612	\$217,845	\$218,953	\$238,392	2%	9%
Heating and Cooling for Buildings - Electricity (621)	\$327,328	\$344,123	\$338,219	\$234,076	-8%	-31%
Other Purchased Professional and Technical Services (319)	\$145,289	\$172,777	\$210,511	\$198,892	8%	-6%
Certified Salaries (110)	\$151,271	\$206,599	\$196,252	\$180,982	5%	-8%
Light and Power - Other than Heating and Cooling (625)	\$44,969	\$70,323	\$60,291	\$166,966	39%	177%
Social Security-Noncertified Employee Retirement (211)	\$166,058	\$159,213	\$149,057	\$149,287	-3%	0%
Heating and Cooling for Buildings - Gas (622)	\$140,774	\$95,073	\$99,243	\$124,381	-3%	25%
Equipment (730)	\$79,381	\$205,071	\$79,277	\$110,136	9%	39%
Pre-2008 object code - temporary salaries (header) (130)	\$92,673	\$81,528	\$58,985	\$81,452	-3%	38%
Workers Compensation Insurance (225)	\$26,327	\$49,244	\$18,997	\$56,565	21%	198%
Other Purchased Services (593)	\$19,602	\$24,664	\$23,223	\$31,697	13%	36%
Utility Services Removal of Refuse and Garbage (412)	\$15,346	\$15,572	\$17,103	\$23,075	11%	35%

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Severance/Early Retirement Pay (213)	\$52,995	\$42,515	\$24,908	\$21,453	-20%	-14%
Purchased Professional and Technical Board of Education Services (318)	\$14,385	\$6,677	\$9,755	\$21,236	10%	118%
Overtime Salaries (140)	\$21,674	\$21,612	\$20,276	\$19,328	-3%	-5%
Telephone (531)	\$12,542	\$16,925	\$20,756	\$18,100	10%	-13%
Travel (580)	\$32,758	\$28,137	\$25,694	\$17,026	-15%	-34%
Tires and Repairs (612)	\$11,886	\$23,771	\$26,800	\$14,273	5%	-47%
Utility Services Water and Sewage (411)	\$13,765	\$15,131	\$16,011	\$13,851	0%	-13%
Social Security-Certified Employee Retirement (212)	\$11,406	\$13,782	\$13,426	\$13,525	4%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$5,557	\$12,610	\$12,350	\$7,489	8%	-39%
Bank Service Charges (871)	\$2,449	\$4,019	\$5,209	\$6,634	28%	27%
Group Life Insurance (221)	\$5,493	\$5,427	\$5,680	\$6,503	4%	14%
Other General Supplies (615, 660 to 689)	\$551	\$767	\$5,092	\$6,390	85%	25%
Connectivity (744)	\$3,329	\$4,318	\$4,459	\$4,665	9%	5%
Dues and Fees (810)	\$6,924	\$7,727	\$5,357	\$4,010	-13%	-25%
Advertising (540)	\$3,540	\$3,671	\$3,665	\$3,737	1%	2%
Printing and Binding (550)	\$2,740	\$4,034	\$4,315	\$3,646	7%	-16%
Miscellaneous Objects (876 to 899)	\$75,411	\$18,615	\$2,069	\$3,392	-54%	64%
Computer Hardware (741)	\$0	\$0	\$1,752	\$3,125	N/A	78%
Postage and Postage Machine Rental (532)	\$5,258	\$4,602	\$3,077	\$3,116	-12%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$111	\$2,424	\$2,359	\$2,781	124%	18%
Official Bond Premiums (525)	\$282	\$1,284	\$112	\$2,304	69%	> 500%
Vehicles (731)	\$374,033	\$1,356	\$174	\$157	-86%	-10%
Unemployment compensation (230)	\$21,859	\$5,331	\$4,469	\$0	-100%	-100%
Terminal Leave (125)	\$0	\$0	\$3,918	\$0	N/A	-100%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$4,338	\$0	\$0	N/A	N/A
<b>Overhead and Operational Total</b>	<b>\$5,885,357</b>	<b>\$5,756,128</b>	<b>\$5,682,374</b>	<b>\$6,055,851</b>	<b>1%</b>	<b>7%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,240,000	\$1,290,000	\$1,325,000	\$1,437,500	4%	8%
Interest on Bonds or Notes (832)	\$1,248,189	\$1,194,164	\$1,157,061	\$1,039,276	-4%	-10%
Equipment (730)	\$155,303	\$263,324	\$277,648	\$520,373	35%	87%
Vehicles (731)	\$0	\$56,246	\$467,840	\$390,011	N/A	-17%
Purchased Property Services; Construction Services (450)	\$168,629	\$168,788	\$169,039	\$166,594	0%	-1%
Purchased Property Services; Rentals (440)	\$138,753	\$134,324	\$154,647	\$148,517	2%	-4%
Improvements Other Than Buildings (715)	\$73,445	\$216,978	\$97,266	\$67,975	-2%	-30%
Computer Hardware (741)	\$340,407	\$63,671	\$107,231	\$23,941	-49%	-78%

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Buildings (720)	\$11,408	\$32,088	\$19,920	\$19,920	15%	0%
Other Purchased Professional and Technical Services (319)	\$91,824	\$16,515	\$11,905	\$19,592	-32%	65%
Operational Supplies (611)	\$0	\$372	\$4,245	\$7,709	N/A	82%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$21,206	\$28,417	\$11,320	\$5,550	-28%	-51%
Other Technology Hardware (746)	\$64,323	\$21,665	\$14,664	\$4,511	-49%	-69%
Certified Salaries (110)	\$200	\$270	\$1,109	\$3,450	104%	211%
Connectivity (744)	\$18,130	\$1,193	\$4,513	\$2,370	-40%	-47%
Awards (875)	\$0	\$650	\$0	\$1,000	N/A	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$800	N/A	N/A
Wireless Equipment (743)	\$0	\$0	\$54,707	\$597	N/A	-99%
Social Security-Certified Employee Retirement (212)	\$0	\$0	\$0	\$263	N/A	N/A
Noncertified Salaries (120)	\$0	\$0	\$0	\$250	N/A	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$0	\$224	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$0	\$138	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$0	\$0	\$0	\$19	N/A	N/A
Bank Service Charges (871)	\$70,251	\$0	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$3,642,068</b>	<b>\$3,488,666</b>	<b>\$3,878,117</b>	<b>\$3,860,580</b>	<b>1%</b>	<b>0%</b>
<b>Grand Total</b>	<b>\$21,793,336</b>	<b>\$20,533,075</b>	<b>\$21,019,592</b>	<b>\$21,371,539</b>	<b>0%</b>	<b>2%</b>